

Office of Chief Counsel  
Internal Revenue Service  
**Memorandum**

Number: **200822024**

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date: February 26, 2008

to: Director, Submission Processing  
Cincinnati, OH  
Attn: Entity Unit

from: Office of Division Counsel/Associate Chief Counsel  
Tax Exempt & Government Entities

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subject: Railroad Retirement Tax Act Status

In accordance with the coordination procedure established between the Service and the Railroad Retirement Board (RRB), the RRB has provided us with its opinion that the following business ceased to be a covered employer under the Railroad Retirement Act and the Railroad Unemployment Insurance Act as of \_\_\_\_\_ :

We have reviewed the opinion of the RRB and, based upon the information submitted to us by the RRB, we also conclude that the \_\_\_\_\_ ceased to be a covered employer under the Railroad Retirement Tax Act no later than \_\_\_\_\_, because the company had lost its status as a legal entity as a result of corporate merger. While the RRB opinion does not address the matter, we believe the entity into which \_\_\_\_\_ merged was already an employer under the Railroad Retirement Act.

Please take the appropriate action regarding this business.

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Janine Cook